

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 23RD MARCH 2007 / 2ND CHAITHRA 1929

WP(C).No. 2043 of 2007(R)

PETITIONER:

**ABDUL HAKKIM, S/O. MEERAN PILLAI,
KUNDOORKONOTHU VEEDU, 28TH MILE,
KUDAVOOR VILLAGE.**

BY ADV. SRI.T.M.ABDUL LATHEEF

RESPONDENTS:

- 1. THE TAHSILDAR,
TALUK OFFICE, CHIRAYINKEEZHU TALUK,
ATTINGAL-695 101.**
- 2. NAVAIKULAM GRAMA PANCHAYATH,
NAVAIKULAM, REPRESENTED BY SPECIAL GRADE
SECRETARY, NAVAIKULAM-695 603.**
- 3. SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM.**

**BY ADV. SRI.R.S.KALKURA
GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 23/03/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

WP(C) NO: 2043/2007

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE LETTER NO. E.1. 815 DT. 3/12/2005 OF THE R2.

EXT.P2. COPY OF THE NOC NO. D. 7/99 DT. 3/12/2002 BY THE R2.

EXT.P3. COPY OF THE PETITION DT. 2/1/2007 BY THE PETITIONER BEFORE THE R1.

EXT.P4. COPY OF THE ASSESSMENT ORDER NO. 20789/06 DT. 15/11/2006 BY THE R1.

EXT.P5. COPY OF THE DEMAND NOTICE DT. 15/11/2006 BY THE R1.

EXT.P6. COPY OF THE RECEIPT NO. 1822859 DT. 16/12/2006.

EXT.P7. COPY OF THE LETTER NO. PCB/TVM-DO/COM/87/2003 DT. 3/3/03 OF THE POLLUTION CONTROL BOARD.

EXT.P8. COPY OF THE SSI PROVISIONAL REGISTRATION.

EXT.P9. COPY OF THE LICENSE FEE RECEIPT NO. 73 DT. 19/1/2006.

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K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 2043 OF 2007-R

JUDGMENT

The petitioner claims exemption from payment of tax under the Kerala Building Tax Act, in respect of a building having a plinth area of 1080.24 sq. metres in Navaikulam Grama Panchayat. Ext.P4 is the order assessing the building tax for the said area. According to the petitioner, it is a cashew factory and therefore, entitled to get exemption from payment of the tax.

2. I heard the learned Government Pleader for the respondents also. The 1st respondent is directed to refer the above dispute raised by the petitioner regarding the status of the building and consequential claim for exemption from payment of the tax, for the decision of the 3rd respondent within one month from the date of production of a copy of this judgment. Upon receipt of the reference from the 1st respondent, the 3rd respondent will pass orders on the claim of the petitioner in accordance with law, after affording him an opportunity of being heard within three months from the date of receipt of the same. The petitioner submits, he has already paid one-fourth of the tax demanded. If that be so, there will be an interim stay of

further recovery of tax for a period of five months from today or till the Government take a decision as directed above, whichever is earlier.

The Writ Petition is disposed of as above.

23rd March, 2007.

K.BALAKRISHNAN NAIR, JUDGE.

Nm/